Sr. No.	Date	Orders

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IN THE HIGH COURT OF DELHI AT NEW DELHI

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ITA 155/2002

COMMISSIONER OF INCOME TAX IX ..... Appellant.
Through Mr.Jagdish Rai Goel. Advocate.

versus

KISHAN LAL H.U.F. ..... Respondent
Through Mr.P.C.Sharada. Advocate.

CORAM:
HON'BLE MR. JUSTICE D.K. JAIN
HON'BLE MS. JUSTICE SHARDA AGGARWAL

O R D E R

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21.08.2002

This is an appeal by the Revenue under Section 260A of the Income Tax Act, 1961 (for short the Act), challenging the order passed by the Income Tax Appellate Tribunal, Delhi Bench B (for short the Tribunal), dated 23 August 2001, deleting the interest charged under Section 234A and 234B of the Act.

We find that while granting relief to the assessee, the Tribunal has relied on the decision of the Supreme Court in Commissioner of Income Tax & Ors. Vs. Ranchi Club Ltd., **(2001) 247 ITR 209**, wherein two decisions of the Patna High Court in Ranchi Club Ltd. Vs. Commissioner of Income Tax, **(1996) 217 ITR 72** and Uday Mistanna Bhandar and Complex Vs. Commissioner of Income Tax, **(1996) 222 ITR 44** have been affirmed.

In Uday Mistanna Bhandar and Complex (supra), while analysing the provisions of Section 234A, 234B

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and 234C vis-vis Section 156 of the Act, it was held that notice of demand claiming interest can be issued only when there is order in the assessment order for levying interest. This view has been upheld by the Apex Court in Ranchi Club Ltd. (supra). It is pertinent to note that a full Bench of the Patna High Court in Smt.Tej Kumari & Ors. Vs. Commissioner of Income Tax & Ors., **(2001) 247 ITR 210** has again reiterated the view taken by the Division Benches in the afore-noted cases.

Admittedly, in the present case there is no direction in the assessment order for charging of interest under Section 234A and 234B of the Act.

In view of the afore-noted authoritative pronouncements, no question of law, much less a substantial question of law arises from the order of the Tribunal.

Dismissed.

D.K. JAIN, J

SHARDA AGGARWAL, J

AUGUST 21, 2002
"Karla"